

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: W.R. GRACE & CO., <i>et al.</i>, Debtors.	§ § § § § §	Chapter 11 Jointly Administered Case No. 01-01139 (JKF)
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**FEE AUDITOR'S FINAL REPORT REGARDING THE QUARTERLY FEE
APPLICATION OF THE HOGAN FIRM FOR THE INTERIM FEE PERIOD
FROM OCTOBER 1, 2012, THROUGH DECEMBER 31, 2012**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the Quarterly Application of The Hogan Firm for the Interim Period from October 1, 2012, through December 31, 2012 (the "Application").

BACKGROUND

1. The Hogan Firm ("THF") was retained as Delaware counsel to the Canadian Zonolite Attic Insulation ("ZAI") Claimants. In the Application, THF seeks approval of fees totaling \$27,002.50 and expenses totaling \$416.09 for its services during the Application Period.

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2013, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, Issued January 30, 1996 (the "U.S. Trustee Guidelines"), as well as for consistency with

precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We served an initial report on THF based upon our review, and we received a response from THF, portions of which response are quoted herein.

DISCUSSION


3. We noted several time entries pertaining to the review of receipts for e-filing documents with the Court. See Exhibit A. In the preceding interim period, we had recommended that reimbursement for this work be reduced from the attorney's hourly rate (\$400) to the hourly rate of THF's paralegals (\$195). In response to our inquiry, THF advised us that it would agree to the same reduction for these time entries. We appreciate THF's response and recommend that reimbursement of the time entries listed on Exhibit A be reduced to \$195.00 per hour, for a reduction of \$922.50 in fees.

CONCLUSION

4. Thus, we recommend approval of \$26,080.00 in fees (\$27,002.50 minus \$922.50) and \$416.09 in expenses for THF's services for the Application Period.

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.


By: 
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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 9th day of April, 2013.


Warren H. Smith

SERVICE LIST

Notice Parties

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EXHIBIT A

10/02/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Certificate of No Objection (No Order Required) Regarding the Twenty-Ninth Monthly Application for Compensation of Lauzon Belanger Lesperance as Special Counsel for the Canadian ZAI Claimants (related document(s) [29540]) Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
10/02/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Certificate of No Objection (No Order Required) Regarding the Twenty-Ninth Monthly Application for Compensation of Scarfone Hawkins as Special Counsel for the Canadian ZAI Claimants (related document(s) [29578]) Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
10/02/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Certificate of No Objection (No Order Required) Regarding the Twenty-Ninth Monthly Application for Compensation of The Hogan Firm as Special Counsel for the Canadian ZAI Claimants (related document(s) [29539]) Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
10/05/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Monthly Application for Compensation (Thirtieth) Application of Scarfone Hawkins LLP as Special Counsel for the Canadian ZAI Claimants for the period August 1, 2012 to August 31, 2012 Filed by Canadian ZAI Claimants.	0.30	400.00	120.00

10/05/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Monthly Application for Compensation (Thirtieth) Monthly Application of The Hogan Firm as Counsel to Representative Counsel for the Canadian ZAI Claimants for the period August 1, 2012 to August 31, 2012 Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
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10/26/12	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Monthly Application for Compensation (Thirty-First) of Lauzon Belanger Lesperance as Special Counsel for the Canadian ZAI Claimants for the period September 1, 2012 to September 30, 2012 Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
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11/14/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Certificate of No Objection (No Order Required) Regarding the Thirtieth Monthly Application for Compensation of Lauzon Belanger Lesperance as Special Counsel for the Canadian ZAI Claimants (related document(s) [29741]) Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
11/14/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Certificate of No Objection (No Order Required) Regarding the Thirtieth Monthly Application for Compensation of Scarfone Hawkins as Counsel for the Canadian ZAI Claimants (related document(s) [29740]) Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
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11/27/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Quarterly Application for Compensation (Eleventh) of Lauzon Belanger Lesperance for Services Rendered and Reimbursement of Expenses as Special Counsel for The Canadian ZAI Claimants for the period July 1, 2012 to September 30, 2012 Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
11/27/2012	DKH	E-mail correspondence with DEBdb_ECF_Reply@deb.uscourts.gov. Reviewed receipt for efilng of Quarterly Application for Compensation (Eleventh) of Scarfone Hawkins LLP for Compensation for Services Rendered and Reimbursement of Expenses as Special Counsel for The Canadian ZAI Claimants for the period July 1, 2012 to September 30, 2012 Filed by Canadian ZAI Claimants.	0.30	400.00	120.00
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			4.50		1,800.00